

**Exhibit A**

December 19, 2017

Invoice 32039871  
Tax ID 41-0244008

Deborah J. Caruso  
Rubin & Levin, P.C.  
135 N. Pennsylvania Street, Suite 1400  
Indianapolis, IN 46204

## Invoice Summary

**Client** Deborah J. Caruso, Chapter 7 Trustee of ITT Educational  
Services, Inc.  
**Matter** Pension Plan Administration  
**FaegreBD File** 511089.000003

For professional services rendered and disbursements incurred through November 30, 2017

Services 1,998.00

**Invoice Total** \$ 1,998.00

**Due and Payable Upon Receipt**  
Thank You

December 19, 2017

Invoice 32039871  
Tax ID 41-0244008

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## Invoice Detail

**Client** Deborah J. Caruso, Chapter 7 Trustee of ITT Educational  
Services, Inc.  
**Matter** Pension Plan Administration  
**FaegreBD File** 511089.000003

For professional services rendered and disbursements incurred through November 30, 2017

### Professional Services

Date	Name	Hours	\$ Value	Description
11/07/17	J. Jaffe	0.30	189.00	Review list of Microsoft email recapture and consider supplementation
11/09/17	G.L. Skolnik	0.70	469.00	Biweekly status call on pension plan termination and annuity search
11/21/17	G.L. Skolnik	1.30	871.00	Review files for QDRO information for 4 participants and respond to A. Hart regarding next steps with respect to same
11/21/17	G.L. Skolnik	0.40	268.00	Draft template letter from ESI Pension Center to participants who may have QDROs
11/27/17	G.L. Skolnik	0.10	67.00	Correspond with D. Caruso and B. Fletcher regarding maturity date for purchase of Treasury securities
11/29/17	G.L. Skolnik	0.20	134.00	Correspond with A. Coons, B. Fletcher and D. Caruso regarding liquidity needs and other considerations affecting purchase of treasury and agency securities for pension plan trust

**Total Hours** 3.00

**Total Services** \$ 1,998.00

**Invoice Total** \$ 1,998.00

### Services Summary by Professional

Name	Hours	\$ Rate	\$ Value
G.L. Skolnik	2.70	670.00	1,809.00
J. Jaffe	0.30	630.00	189.00
<b>Total</b>	<b>3.00</b>		<b>\$ 1,998.00</b>

December 19, 2017

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Client ID 511089  
Matter Pension Plan Administration  
FaegreBD File 511089.000003

Deborah J. Caruso  
Rubin & Levin, P.C.  
135 N. Pennsylvania Street, Suite 1400  
Indianapolis, IN 46204

## Remittance Advice

Invoice Total \$ 1,998.00

Payment Enclosed

**Due and Payable Upon Receipt**  
**Thank You**

Please return this form with your payment in order to ensure proper credit.

### Wire payments to

Faegre Baker Daniels LLP  
Bank Name: Wells Fargo Bank, N.A.  
Account Number: 1942086487  
Routing Transit Number (Wires): 121000248  
Routing Transit Number (ACH): 091000019  
Swift Code (International Wires in USD): WFBUS6S  
Swift Code (International Wires in non-USD): WFBUS6WFFX  
Wire/ACH Detail to: [RemittanceAdvice@FaegreBD.com](mailto:RemittanceAdvice@FaegreBD.com)

### Remit checks to

Faegre Baker Daniels LLP  
75 Remittance Drive Dept. 6952  
Chicago, IL 60675-6952

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## Invoice Summary

**Client** Deborah J. Caruso, Chapter 7 Trustee of ITT Educational  
Services, Inc.  
**Matter** 401k Plan Administration  
**FaegreBD File** 511089.000004

For professional services rendered and disbursements incurred through November 30, 2017

Services 7,363.00

**Invoice Total** \$ 7,363.00

**Due and Payable Upon Receipt**  
Thank You

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## Invoice Detail

**Client** Deborah J. Caruso, Chapter 7 Trustee of ITT Educational Services, Inc.  
**Matter** 401k Plan Administration  
**FaegreBD File** 511089.000004

For professional services rendered and disbursements incurred through November 30, 2017

### Professional Services

Date	Name	Hours	\$ Value	Description
11/01/17	G.L. Skolnik	0.30	201.00	Teleconference with M. Rosenfeld and correspond with D. Caruso and C. Herald regarding response to IRS request for additional information in connection with Form 5310 submission and additional information still needed to finalize response
11/01/17	M. Rosenfeld	1.30	422.50	Prepare IRS request response letter
11/02/17	G.L. Skolnik	0.10	67.00	Correspond with C. Herald and M. Rosenfeld regarding information needed to respond to IRS regarding Form 5310 submission
11/02/17	M. Rosenfeld	1.40	455.00	Prepare response to IRS request letter
11/07/17	G.L. Skolnik	2.90	1,943.00	Review and revise proposed draft response to IRS regarding Form 5310 submission
11/07/17	G.L. Skolnik	0.20	134.00	Correspond with M. Rosenfeld regarding response to IRS regarding Form 5310 submission
11/07/17	G.L. Skolnik	0.20	134.00	Correspond with B. Evans and M. Fischer of Transamerica regarding data needed for IRS response
11/07/17	M. Rosenfeld	2.10	682.50	Draft response to IRS document request
11/08/17	G.L. Skolnik	0.70	469.00	Revise response to IRS regarding Form 5310
11/08/17	G.L. Skolnik	0.30	201.00	Correspond with M. Rosenfeld regarding response to IRS request for additional information on Form 5310 submission
11/08/17	M. Rosenfeld	0.90	292.50	Prepare IRS response letter
11/14/17	G.L. Skolnik	0.20	134.00	Respond to questions from B. Fletcher regarding hardship withdrawals

Date	Name	Hours	\$ Value	Description
11/16/17	G.L. Skolnik	0.20	134.00	Telephone call with M. Rosenfeld regarding IRS request for additional information on 401(k) plan application for determination
11/16/17	G.L. Skolnik	1.00	670.00	Review hardship withdrawal guidelines and other documents relating to hardship withdrawal limits and respond to questions from B. Fletcher regarding whether withdrawals are limited to two per year or to elective deferrals
11/16/17	M. Rosenfeld	0.50	162.50	Analyze IRS document request
11/17/17	M. Rosenfeld	0.10	32.50	Analyze hardship withdrawal issue
11/29/17	G.L. Skolnik	0.30	201.00	Draft amendment and related written action clarifying post bankruptcy hardship withdrawal rules
11/29/17	G.L. Skolnik	0.20	134.00	Correspond with D. Caruso and M. Rosenfeld regarding response to IRS request for additional information
11/29/17	G.L. Skolnik	0.70	469.00	Review and revise draft response to IRS request for additional information on determination letter request
11/29/17	G.L. Skolnik	0.10	67.00	Correspond with M. Rosenfeld regarding response to IRS request for additional information regarding application for determination
11/29/17	M. Rosenfeld	1.10	357.50	Draft IRS request response letter
<b>Total Hours</b>		<b>14.80</b>		

**Total Services** \$ 7,363.00

**Invoice Total** \$ 7,363.00

### Services Summary by Professional

Name	Hours	\$ Rate	\$ Value
G.L. Skolnik	7.40	670.00	4,958.00
M. Rosenfeld	7.40	325.00	2,405.00
<b>Total</b>	<b>14.80</b>		<b>\$ 7,363.00</b>



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Bank Name: Wells Fargo Bank, N.A.  
Account Number: 1942086487  
Routing Transit Number (Wires): 121000248  
Routing Transit Number (ACH): 091000019  
Swift Code (International Wires in USD): WFBUS6S  
Swift Code (International Wires in non-USD): WFBUS6WFFX  
Wire/ACH Detail to: [RemittanceAdvice@FaegreBD.com](mailto:RemittanceAdvice@FaegreBD.com)

### Remit checks to

Faegre Baker Daniels LLP  
75 Remittance Drive Dept. 6952  
Chicago, IL 60675-6952